olonesian.

VOL. XVI.

The Polynesian:

PUBLISHED WEEKLY AT HONOLULU Hawaiian Islands.

CHARLES G. HOPKINS, . . . Editor.

Business Cards.

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BANKERS Office in the East corner of ' Makee's Block,' on Kanbumann street, Honolulu,

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Ship Chandlers, Commission Merchants. AND DEALERS IN General Merchandisc, Honolulu, H. I.

Keep constantly on hand a full supply of every description of merchandise required by whaleships and others. Money advanced at the lowest rates. REFERENCES Messes. Swift & Allen, ..

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NEFTONE Ins. Co., Boston, EQUITABLE SAFETY Ins. Co., Boston Ins. Co., Bos., [Boston, SALEM MARINE IDS. Co., Salem. N. E. MUTUAL " Store in Robinson & Co.'s Fire Proof Block. B. F. SNOW.

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Regular Line of Boston and Honolulu Packets. Sale of Coffee from the Titcomb Plantation, Sale of Crocker Brothers & Co.'s Yellow Metal. New England Roofing Company.

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C. A. & H F. POOR, Importers & Commission Merchants. Honolulu. Oahn, Sandwich Islands. Island Produce of all kinds bought, sold, and taken in ex-

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H. HACKFELD & CO., General Commission Agents & Ship Chandlers Henelulu. Oahu, H. I.

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37 On hand and for sale-SUGAR, MOLASSES, TEA and RITSON & HART, (Successors to HENRY ROBINSON,) WHOLESALE WINE & SPIRIT DEALERS,

Foot of Knahumana St. GODFREY RHODES, WHOLESALE DEALER IN

WINES and SPIRITS, ALE and PORTER Near the Post-Office, Honolulu. GEORGE G. HOWE,

Lumber Merchant, Lumber Vard Corner of Queen and Nauanu Sts on the Punchard Premises. 34 ff

UTAI & AHEE, Wholesale Merchants,

Agents for the Aiko and Iwo Sugar Plantations, Hilo, Hawaii. KING STREET, HONOLULU.

T. MOSSMAN, JR. MOSSMAN & SON, Bakers, Grocers and Dealers in Dry Goods Nuunnu St. Honolulu, Onhu, S. L. 35-tf.

D. N. FLITNER. CONTINUES his old business at the new store of

Kanhumanu street.
Chronometers Rated by observations of the sun and Chronometers Rated by observations of the sun and stars with a transit instrument accurately adjusted to the meridian of Honolulu. Particular attention to the meridian of Honolulu. Sextant and Quadgiven to fine watch repairing. Sextant and Quadrant glasses silvered and adjusted. Charts and Nautical instruments constantly on hand and for HOLDOR S. STEEN. HARRY B. ORSLAND.

ORSLAND & STEEN spened a JEWELER'S SHOP on Fort street, opposite the new Odd Fellows' Hall. All kinds of Jewelry manufac-tured and repaired. All work will be done satisfactorily

B. PITMAN, Merchandise,

Byron's Bay, Hile, Hawaii. Ships supplied with general Recruits, Wood, &c., at the shortest notice, and most reasonable terms in exchange for bills or goods adapted to the market. Wanted Whaler's bills on the United States or Europe, for which money will be adeed. N B .- Storage for 3 or 4000 barrels taken at customar

GILMAN & CO.. Ship Chandlers and General Agents, Labaina, Maui, S. I. Ships supplied with RECRUITS, STORAGE and MONEY

JAMES LOCKWOOD, TIN AND COPPER SMITH, LAHAINA, MAUL.

.". All work in his line will be executed with promptness and

Business Cards.

SHERMAN PECK. CHAS. BREWER, 2d. C. BREWER & CO. Commission and Shipping Merchants... Honolulu, Oahu, H. I. -REFER TO-

JAMES HUNNEWELL, Esq., Poston. CHARLES BREWER, ESQ., POSTON.

MESSES. McRUER & MERRILL,

CHAS. WOLCOTT BROOKS, ESQ.,

MESSES. WM. PUSTAU & Co., Hongkong.

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JANION, GREEN & CO., Commission Merchants, Fire Proof Buildings, Queen Street,

HONOLULU, OAHU, S. 1. 52-tf. A. S. & M. S. GRINBAUM. IMPORTERS, AND WHOLESALE AND RETAIL DEALERS IN ashionable Clothing, Hats, Caps, Boots and Shoes, and every

en's superior Furnishing Goods. Store

on the corner of Fort and Merchant streets, Honolulu THOMAS SPENCER, Ship Chandler and Commission Merchant HONOLULU, OAHU, S. I. Ships supplied with Refreshments, Provisions, &c., at the

DENTISTRY! DENTISTRY! Dr. A. N. CLARKE WOULD RESPECTFULLY inform the inhabitants of Honois

shortest notice, on reasonable terms. Whalers' Bills

lu and vicinity, that he has located himself for the practice of Dentistry in all its branches. TEETH EXTRACTED BY ELECTRICITY, without pain. In this operation Electricity is used in the place of Chloroform or Ether, and without the danger attending the use of them. OFFICE next door to J. H. Wood's Boot and Shoe store, on Merchant street, up stairs. N. L. INGOLS

IRWIN & CO., Accountants, Collectors and Custom House Brokers, Honolulu. N. B.-Complicated accounts adjusted, and commercial ocks opened and closed.

WM. WEBSTER, Land Agent to His Majesty. Office In the King's Garden, Beritania Street

HAWAIIAN FLOUR COMPANY. A. P. EVERETT. Treasurer and Agent

J. F. COLBURN, AUCTIONEER.

Honolulu, Oahu, C. H. LEWERS, Lumber and Building Materials, Fort st., Honolulu, 14-tf

WILLIAM HUMPHREYS. NOTARY PUBLIC. Office at the Court House, up stairs.

FIRE INSURANCE NOTICE. THE NORTHERN ASSURANCE CO. THE UNDERSIGNED BEGS TO NOTIFY TO THOSE A parties who have insured in this office wooden buildings or their contents, within the precincts of Honolulu, that in consequence of the continued erection of large and high wooden buildings close together in narrow streets, no more risks on timber constructions in the town will be taken, and those already taken will not be renewed on the expiration of their

ROBERT C. JANION,
Agent for the Northern Assurance Co. AGENT FOR THE Liverpool Underwriters' Association. THE UNDERSIGNED begs to notify to Merchants, Ship

owners and Shipmasters, that he has received the appointment of AGENT at these islands for the Liverpool Undermriter's Association. ROBERT C. JANION. AGENT FOR LLOYD'S. THE UNDERSIGNED begs to notify to Merchants, Ship

owners, and Shipmasters, that he has received the appoint ment of AGENT at these islands for LLOYD'S, LONDON. 7-4f ROBERT C. JANION. The Northern Assurance Company, (Estab-

lished 1836.) FOR FIRE AND LIFE ASSURANCE AT HOME AND CAPITAL £1,259,760 STERLING. The undersigned has been appointed AGENT for the Sandwich slands. Tif ROBERT CHESHIRE JANION at Honolulu.

DR. FORD'S Office and Drug Store, Knahumann Street. Ship's Medicine Chests refltted and Prescriptions carefully Hot, cold, vapor, shower and medicated Barns, at all

CHAS. F. GUILLOU, M. D. LATE SURGEON UNITED STATES NAVY Consular Physician to Sick American Seamen, AND GENERAL PRACTITIONER. OFFICE corner of Kaahumanu and Merchant streets Residence at Dr. Wood's mansion, Hotel street. Office hours from 11 A. M. to 2 P. M., at other hours

E. HOFFMANN, Physician and Surgeon, Office in the New Drug Store, corner of Kaahumanu and

Queen sts., Makee & Anthon's Block. CHARLES W. VINCENT.

CONTRACTOR AND BUILDER. THE UNDERSIGNED would inform his friends and the public, that he has removed his Carpenter Shop to the premises on Fort street, opposite the store of C. Brewer 2nd, and would solicit that patronage heretofore so liberally bestowed. All orders in the various branches of Building, Plans, Specifications and contracts attended to with promptness and dispatch.
CHARLES W VINCENT.

HARVEY & McCLYMONT, Painters, Glaziers, Gilders and Paper Hangers. Shops in Union and King streets. 6

W. FISCHER, Cabinet Maker and French Polisher, Dealer in Ship Chandlery and General Hotel street, opposite the Government House.

S. HOFFMEYER, COMMISSION MERCHANT. Dealer in Ship Chandlery and General Merchandisc. LAHAINA, MAUL, H I.

J. WORTH, Dealer in General Merchandise, Hile, Hawaii. Ships supplied with Recruits at the shortest notice, on reason

able terms. Bills of Exchange wanted. 35-tf Hospital Notice. THE DISPENSARY ATTACHED TO THE QUEEN'S THE DISPENSARY ATTACHED THE DI Per order.

Real Estate.

HONOLULU, FEBRUARY 4, 1860

TO LET-FURNISHED. A COTTAGE AND OUT HOUSES IN THE SUBURBS and within 15 minutes' walk of the Court House, situated immediately opposite the Catholic Cemetery on King street. Enquire of W. LEE, Attorney at Law,

Over Dr. Guillou's store. TO LET! THE COMMODIOUS COTTAGE IN THE REAR of the Penhallow Premises, lately occupied by Capt. H. HACKFELD.

TO LET! THAT PLEASANT AND PICTUResque residence in Nuuanu Valle to Capt. James McKee. Apply to W. WEBSTER.

TO LET. THE WELL KNOWN BOARDING HOUSE AND SLEEPING Rooms in the rear of the White Horse Hotel on moderate terms. Apply on the premises.

TO LET! THE HOUSE AND PREMISES AT PRESENT of cupied by Captain T. Mossman, opposite the Flour Mill. Possession given the 1st of May. Inquire of R. GILLLIAND.

TO LET. SLEEPING ROOMS TO LET-ENQUIRE OF MR. HUMPHREYS, Garden street.

ROOMS TO LET. FROM \$1 PER WEEK. Apply to S. JOHNSON, House Carpenter.

COFFEE PLANTATION FOR SALE. THE CELEBRATED TITCOMB COFFEE Plantation, at Hanalei, Kauai, is offered for sale. The land of the plantation comprises upwards of 1650 Acres, and has upon it 50,000 Coffee Trees. The land is well adapted to the cultivation of Sugar Cane. The estate is unencumbered, and will be sold by Fee Simple Title. For full particulars and terms of sale, enquire of 7-tf B. F. SNOW.

Machine Carpenter's Shop.



TIME UNDERSIGNED WOULD INFORM HIS FRIENDS 1 and the public that on the 5th inst., he will resume his for-

Builder and House Carpenter! at the stand hitherto occupied by Messrs. Watson & Leonard, on the Swinton Premises, King street. With every facility for

WOOD WORK!

to the best advantage, and respectfully solicits a share of public patronage.

Having secured the services of first rate workmen, he will also add CABINET MAKING, TURNING, and CARRIAGE WORK to his other business.

Stuff sawed and planed by machinery for carpenters and

N. B. General Lumber Business will be conducted as hereto fore on the Fort Street Premises, where the best selected stock will be sold on the most reasonable terms.

LEWIS & NORTON,

CORNER OF BETHEL & KING STS., Fort St., 2 doors below Dr. Judd's Drug Store.

A RE NOW PREPARED to execute all Orders in their line promptly and at reasonable rates.

Thankful for past patronage, they confidently rely upon their old customers for a continuance of their favors, and trust that their endeavors to please, and extreme low rates of charges, will insure to them a fair share of business in their line. N. B. New and second hand Casks and Shooks always on hand, which they will sell at the lowest market rates. [23 tf

ROBERT BROWN'S CKSMITH SHOP ON THE NEW ESPLANADE.

18 PREPARED to do Work Suit the times.
SHIP, CART, CARRIAGE, and all

other work in this line, will be done with a neatness and not to be excelled. Horse shoeing, and all other business in the the Farriers' department, promptly attended to.

THOMPSON & NEVILLE, BLACKSMITHS. Opposite the Custom House.

heretofore occupied by Mr. M. Matthews, are now prepared to execute Ship, Carriage and Cart work on the shortest notice and on the most rea-They hope by strict attention to business to merit a share of the patronage hitherto bestowed on their predecessor. 8 tf.

NOTICE IN ORDER TO FACILITATE THE REMITTANCE OF MONEY I to the other islands, the public are hereby informed that cer-tificates of deposit, payable to order, will be issued at the Ha-

waiian Treasury to persons depositing the money therefor. Residents in Honolulu having taxes due on other islands will find this the readiest and safest means of remitting the money to pay them. By order of the Minister of Finance.
H. W. McCOUGHTRY, Reg. Public Accounts. Nov. 2, 1859,-27

PUBLIC NOTICE. THE Undersigned hereby gives public notice, that

according to instructions received from H. R. H. the Minister of the Interior, he will open two new markets for the public use and benefit on Monday next, Nov. 6, viz: one on the vacant lot on the makal side of King street, between the Butcher Shop of Messrs Vida & Co. and the Cooperage of Messrs. Lewis & Norton; second, on the vacant lot in Nauanu street, opposite the Commercial Hotel.

J. DUDOIT. Clerk of the Market. Nov. 4, 1859 .- 27-tf Consular Notice .-- Sweden and Norway.

THE SUBJECTS of the united Kingdoms of Sweden and Norway, residing in the Hawaiian Islands, are respectfully requested to present themselves at the Swedish and Norwegian Consulate in Honolulu, at their earliest convenience, when information of importance from the Home Government will be communicated to them. Royal Swedish and Norwegian Consulate, at the Hawaiian Islands, Sept. 20, 1859. 21 10 NOTICE!

THE undersigned beg to inform their friends that they have established a branch of their house at VICTORIA, V. L., under the management of Mr. Henry Rhodes and under the style of JANION & GREEN, for the transaction of a general Commission business. Particular attention will be pind to consignments of Sandwich Island produce. JANION, GREEN & CO. Honolulu, May 10, 1859,

Waikahalulu Lots!

THE UNDERSIGNED BEGS TO INFORM THE PUBLIC I that the terms on which these Lots can now be purchased or leased, have been so far modified that under certain restrictions and regulations, any description of Building may be erected thereon. It being the desire and object of his Majesty's Government of the state of the second of the superior of t ernment to have the said Lots occupied as quickly as possible, every facility will be granted to intending occupiers, and by consulting with the undersigned they will find that their views will be met in every respect, as far as consistent with the public interests. Ten of said Lots having been now engaged, only a few of the choice situations remain to be disposed of, so that an early application will be necessary to secure them.

W. L. GREEN, Agent for the sale

and lease of the Waikshalulu Lots. 300 SACKS BARLEY. Just received pr. 'Polynesia,' and for sale by CHAS. BREWER, 2d. Foreign Advertisements.

CHAS. WOLCOTT BROOKS, Shipping and

FORWARDING AGENT, 128 SANSOME St., SAN FRANCISCO, CAL.

Particular attention given to the purchase, shipment and sale of Merchandise, chartering and freighting vessels, supplying whaleships, and negotiating whalers' Exchange. ADVANCES MADE ON CONSIGNMENTS.

-REFERS TO-CHAS. BREWER,

D. C. McRUER, MCRUER & MERRILL,

AUCTIONEERS!

REGULAR DISPATCH LINE

HONOLULU PACKETS Particular attention paid to forwarding and transhipment of serchandise, sale of whalemen's bills, and other exchange, insurance of merchandise and specie under open policies, supply-

ing whaleships, chartering ships, etc. 47 and 49 California-street, SAN FRANCISCO Cal.

REFER TO-Messes. D. C. Waterman & Co., Honolulu. C. BREWER & Co.,... Capt. B. F. Snow, A. P. EVERETT, Esq., Messrs. GILMAN & Co., B. PITMAN, Esq.,....

MONGANUI! Wm. BUTLER.

GENERAL MERCHANT, CUSTOM HOUSE AGENT. Monganui, New Zealand,

H AS MADE arrangements to keep constantly on hand a large and well selected stock of salt provisions, bread, flour, ship chandlery, groceries, clothing, and everything FRESH SUPPLIES, POTATOES, FIREWOOD, All furnished on the

Shortest Notice! Monganui lies in the Southeast part of Lauristan or Doubtless Bay, and is in Lat. 85 ° 06' S., Lon. 178 ° 38' E.

MESSRS. C. A. FLETCHER & CO., COMMISSION MERCHANTS AND GENERAL AGENTS

HARODADI, JAPAN BEG TO INFORM OWNERS AND MASTERS OF SHIPS about to visit the port of Hakodadi, that they are prepared take Consignments and do business on the usual terms.

By arrangements with Home Insurance Offices, Messrs. PLETCHER & CO. can take risks on Oil, or other shipments of Produce hence. Hakodadi, Yesso, Japan, 4th July, 1859.

GRENNAN & CRANNEY, CAMAÑO ISLAND. Puget Sound, Washington Territory. MANUFACTURERS and Surpers Masts, Yards and Spars, of all sizes, Piles. Square Timber, and Sawn Lumber, of all dimensions. Are prepared to furnish cargoes at short notice, deliverable at their Steam Saw Mill, or at San Francisco. For terms, apply as above, or in San Francisco, to SAMUEL PRICE & CO., Agents.

DICKINSON TYPE FOUNDRY. PHELPS & DALTON, Boston. L. P. Fisher, Agent, : : San Francisco.

Orders solicited for Type, Leads, Rules, &c. 26-tf CHARLES BREWER, COMMISSION MERCHANT, Boston, U. S. Refer to R. W. Wood and C. BREWER 20.

For Restoring, Preserving and Adorning

THE HAIR! THE GREAT PRESERVATIVE OF THE AGE! No HOME in the Tropies should be without Bo-

Prof. Anderson, in 1855, Pronounced it to be the Saver of his Hair ROYAL LYCKUM THEATER, STRAND, LONDON, 1 Saturday, Aug. 25th. . e55.

It affords me very great pleasure to bear witness to the surprising efficacy of "Bogle's Hyperion Fluid." I had occasion to resort to it after losing so much of my hair as to be almost bald, owing to the influence of the climate, during my tour in the United States. Various much vaunted Hair Restoratives which I had already tried having entirely failed, I was advised to test the value of Mr. Bogle's preparation. I used it diligently for some time, when to my great gratification my hair gently for some time, when to my great gratincation my hair assumed more than its former luxuriance. Hence I can—both from my own experience and that of my friends to whom I have recommended its use—most confidently advise the use of the "Hyperion Fluid" to all who need the use of that which shall restore, nourish, and beautify their hair. For these purposes, I am certain that it is unsurpassed and unsurpassable.

JOHN HENRY ANDERSON. "Great Wizard of the North."

To the Public of Honolulu. The Agent of Bogle's Hyperion Fluid having called on me when I arrived here, I was delighted to find my old friend had preceded me (I mean Hegle's Fluid.) My hair was falling off in thousands per day; a short interview with my friend has stoped the fall; a few smart rubbing operations, performed by "VOELKER," has made every hair as tast as the Hawaiian on my Magic Chair. 1. in 1859, in Honolulu, recommend it to the world as the Great Hair Preserver.
28-3m * JOHN HENRY ANDERSON, "Wizard."

Agent for the sale of Bogles Fluid VOELKER. Perfumer, Port street, Honolulu-WAIKAHALULU WATER LOTS.

Agent for the Sale of Walkahalulu Lots.

WAIKAHALULU LOTSI begs to call the attention of Merchants, Ship Owners, Specula-tors and others to this finely situated tract of land which is now offered in lots at reduced rates and on liberal and convenieu Plans may be seen and all particulars learned by application to the undersigned at Robert C. Janion's Fire-proof Buildings.

N. B.—Earty application should be made for choice Lots

W. L. GREEN,

Honolulu Oct. 9th, 1858.

THE UNDERSIGNED HAVING BEEN APPOINTED AGENT

The Polynesian.

[OFFICIAL.]

H. B. M. CONSULATE GENERAL.) Honolulu, Jan. 25, 1860. SIR :- I have the honor to address your Excellency, enclosing a communication which I have received from Mr. John T. Waterhouse, a British subject, residing in this kingdom, in which he complains of having been assessed for the payment of taxes by the officers of His Hawaiian Majesty's Government above the true value of his property, and stating that he has no appeal from

In the same communication, Mr. Waterhouse com-plains that he applied to His Majesty's Government for an auctioneer's license and that he could not get one

because he was not a Hawaiian subject. I beg to refer your Excellency to the said communication from Mr. John T. Waterhouse. With regard to the first complaint: that of being assessed at too high a rate here and at Lahaina, and having no appeal from said assessment, I think your excellency will agree with me that it is one which, if as stated, may fairly be presented to His Majesty's Government, through the channel of the representative of his country, for their consideration; and it would afford me great satisfaction to receive through your Excellency whatever explanation His Majesty's Government may deem that the case re-

With regard to the second ground of complaint, viz : that Mr. Waterhouse could not obtain an Auctioneer's License unless he were an Hawaiian subject, it would seem to hinge on the construction to be put on the Second Article of the British and French Treaties.

Will your Excellency be pleased to favor me with the views of His Majesty's Government on the interpretation to be put on the Second Article of said Treaties, with relation to the point of a British subject who claims to be placed on the same footing as a Hawaiian subject in the business of auctioneer. I need hardly refer your Excellency to the particular paragrams referred to, but perhaps one of the strongest on which Mr. Waterhouse may base his claim is the following sentence at the end of the first paragraph of the Second Article of the British Treaty, where it states that the subjects of each contracting party " may trade by wholesa'e or retail in all kinds of produce, manufactures and merchandise of lawful commerce; enjoying the same exemptions and privileges as native subjects and subject always to the same laws and established customs as native subjects.

I have the honor to be, Sir, W. L. GREEN, Acting as H. B. M. Commissioner and Consul Gen.

[Copy.]
To WILLIAM L. GREEN, Esq., Her Britannic Majesty's
Acting Consul General and Commissioner: SIR :- I beg to bring to your notice my unfortunate position (as a British subject) with the Hawaiian Government, so that I may through you have my grievance redressed and an act of injustice prevented, and would

request the protection of my Government. The late Legislature, in spring last, passed a new Civil Code of laws, and I would refer you to same, page 367, Sec. 1492; it reads thus: "This Code shall take effect and become the law of the land on the 1st day of August, 1859;" and in reference to the assessment of taxes, page 107, Sec. 490, it states: "The Minister of Finance, with the approval of the King, shall appoint annually on or before the 1st day of July two Assessors for each taxation district of the Kingdom, whose duty it shall be, under the direction of said Minister, to make a faithful assessment of all the taxes imposed by law," etc. In Sections 492 and 494 it appears the Assessors have the right, in case the taxpayer neglects to return the list that the Assessors have forwarded him, on or before the 1st September, the Assessors may make out a list according to the best of their knowledge, which shall be binding upon all parties. However unjust the assessments may be, and although no contempt may have been intended, and the taxpayer placed upon a bed of sickness at the time and prevented from making

a return-he has no appeal!! In the latter clause of Sec. 490 there is the only appearance of an appeal, but that is when the Assessors themselves cannot agree. The school treasurer of the district is the umpire; but the unfortunate taxpayer, even when he is not represented in the Legislature of the country, is to be like a lamb before its shearers; and then if in the meantime by the act of God or otherwise he becomes unable to pay, he has to go upon the reef to hard labor for twenty-five cents per day, to the credit of an unjust assessment. until the whole amount assessed (for which wrong assessment he has no appeal) is paid. I would then refer you to Sec. 1 of the Code, which

states, "No written law shall be obligatory without being first printed and made public." The following are the facts of my case : My agent in Lahaina rendered a return of my personal property, also of my real estate at that place. The amount returned for the latter was the price it was purchased for me by the hammer, and paid for by me about two years since, during which time it has been unoccupied and unlet. The Assessors would not accept of this return, and put it up twenty-five per cent. and upwards; and if they had put down one thousand dol-lars for every hundred paid, I could not help myself,

as there is no right of appeal, but must suffer any imposition I may meet with. The amount of my assessment in Lahaina has been paid under protest, for which I have received the receipt of the Iax Collector to that effect. You will perceive under this ruling the slavery I am reduced to under the existing law. I have been given to understand by the Consul General and Commissioner for France, that the existing law is contrary to treaty stipulations. Case 2. The Government Tax Collector has brought

me in a bill for \$255 12, assessed in Honolulu. I informed him that assessment of my property itself was wrong, and made the following statements: The real estate was satisfactory; the personal property at the time claimed (31st August) was upwards of \$25,-000 less than the amount assessed-that is what was actually in my possession, they having no power over my property that was not here, as I have not taken the oath of allegiance; carriages, horses, dogs, etc., were returned also wrong. He informed me the law left no alternative, and his duty was to seize my property. Against such an unjust proceeding I have no appeal, but beg to claim protection as a British subject. I am friendly disposed to the Government, and I

sympathise with them in what is just, and would be willing to forego what might be my legal claim as to the payment of taxes at all before September, 1860, but cannot forego my right of returning a proper assessment. I was ignorant of the law in regard to my making a return of my property. The Assessors have never called upon me for my return, and have assessed me unjustly, against which there is no appeal. The Government did not promulgate the Civil Code before the month of October last, and by this neglect have kept me in the dark as to my duty in making a return. I would refer you to Sec. 1st, Civil Code, "No written law shall be obligatory without being first printed and

and preserved in the office of the Minister of the Interior, who shall promulgate the same by publication in such newspaper or newspapers printed at the seat of Government as he may deem proper."

In view of the facts, I would state that I am willing to make my returns to the Government, and if they will

made public." Also see Sec. 2, "All laws enacted by

the legislative power of the kingdom shall be deposited

not allow them to be made, respectfully beg that you will preserve my rights as a British subject. In the same Civil Code I would draw your attention to a direct violation of treaty stipulation. See page 19, Sec. 54. I applied for an auctioneer's license the first of any one under the Civil Code, having heard that there was an alteration in the law. I could not have one without being a Hawaiian subject. I would refer you to Article 2 of the British Treaty; also to the French Treaty, Article No. 2, where it is even more explicit, and also as a British subject I am understood to have an equal right with a French subject.

Hoping the above facts of my case may be taken into your consideration, and the necessary steps made for the protection of my interests, as a British subject, I remain, Sir, your most obed't serv't, JOHN THOS. WATERHOUSE. (Signed,) John T Honolulu, 23d January, 1860.

No. 40.

FOREIGN OFFICE, January 25, 1860. Str :- I have the honor to enclose, for your consideration and opinion, upon all points and principles em-braced therein, an official despatch from the Acting Commissioner and Consul General of her Britannic

Majesty, and an official complaint made to him by John T. Waterhouse, Esquire. I cannot reply to that despatch, in accordance with strict diplomatic rule and ministerial duty, without first knowing clearly your views thereon, as the head of the Department of the King's Finances.

Permit me to add my full assurance that you will so deal with all points and principles thus submitted to you as to add a new proof, to many others which you have already given, of the correctness of the appreciation of your character and talents expressed at page 18 of the Report which I had the honor to make to the Legislature of 1858, as well as in my Circular of 4th July, same year, announcing your appointment by the King.
With much respect, I have the honor to be, sir,

Your most obedient humble servant, His Excellency, D. L. GREGG,

Minister of Finance, etc., etc. DEPARTMENT OF FINANCE, ?

Jan. 28, 1860. SIR :- I have had the honor to receive your letter of the 25th inst., enclosing a despatch from Her Britannic Majesty's Acting Commissioner and Consul General, which covers a complaint from John Thomas Waterhouse, Esq., in regard to taxes which have been assessed against him under the laws of this Kingdom. The high source through which Mr. Waterhouse com-

lains, and his own respectable standing in the community, require a careful consideration of the representaions he has submitted. It is apparent to me that Mr. Waterhouse has misudged in regard to his rights as a resident of the Kinglom, and also as to the proper mode of obtaining re-

dress for any wrongs he imagines himself to have sustained in connexion therewith. Upon the clearest and most positive principles of inernational law, he cannot make his alleged grievances the subject of international discussion until he has appealed in vain to the Hawaiian legal tribunals for relress. It is for the judiciary of the country to decide whether Legislative enactments are operative or otherwise,-not for individual caprice to determine in ac-

Mr. Waterhouse seems to claim that the provisions of

the Civil Code, which was approved May 17th, and by

its terms went into effect August 1st, 1869, could not

be rightfully enforced for the present fiscal year as to

cordance with the suggestions of self-interest.

the assessment and collection of taxes, because, by the provisions of Section 490, assessors are directed to be appointed on or before the first day of July in es year. So far as any question can be founded on such a point, it is evidently one for judicial construction. But there is really no question in any just legal sense. The statute in regard to the appointment of assessors is simply directory, and as to directory statutes, it has always been held that time is not absolutely essential in respect to their execution. They may be enf-reed within the period of their vitality, though they do not commence to operate at the exact time named in their provisions. Thus, it was competen t and lawful for the Minister of Finance to appoint assessors after the first of July to carry out the taxation laws of the Kingdom. Those laws were binding for the current fiscal year, but the machinery for assessment could not take effect until the first of August. Such a question must necessarily be decided upon a construction of the entire purport of that portion of the Code, so as to give effect to the evident intention of the Legislature. Mr. Waterhouse's view would deprive the Government of all revenue from internal taxation for the present year,-a

esident, would be the first to deprecate. His deduction from the language of the 1st Section of the Code is evidently erroneous. To what does it apply? To future legislative enactments or to the entire body of the Code? In my judgment, it clearly applies to the former and not to the latter. It was the intention of the Legislature to guard against the contingency of local laws hereafter going into effect without the knowledge of those subject to their operation. The Civil Code prescribes a rule for itself, and that rule is distinctly

result which he, as a philanthropic and public-spirited

aid down in Section 1492. Mr. Waterhouse has been subject to no rule of assessment which was not applicable to every other tax-payer of the Kingdom. So far as he complains of the want of appeal, or the opportunity of revision, he is placed on no exceptional footing. If he has been illegally assessed, the laws of the country afford him, as well as every other resident or subject, the means of ample redress. The courts are always open to render justice to him and all others invoking their protection. But has not Mr. Waterhouse, by his own act, admitted the legality of the assessment against him, and thus voluntarily yielded up all just ground of complaint? Why did he not render to the Assessors a valuation of

his property in Honolulu? He was of course, aware that the new assessment and collection laws were published "by authority" in the Polynesian on the 28th of May last, for information, and subsequently in the Hae Hawaii of July 13, 1859. As an intelligent man he comprehended the notice left with him by the Assessors in August, which required a return of his property. He must also have been fully advised of the notices in the *Polymesian* and *Advertiser* of about the same period. Perhaps it may also be well to suggest that it is hardly possible for him to have forgotten that the latter paper printed and promulgated the entire body of the Code in ample time to advise him fully of his rights and responsibilities.

plain light. It is then entirely manifest that Mr. Waterhouse cannot claim the benefit of an ignorance of the laws, or his duties under them. If, as he alleges, he has been excessively assessed, it was because he did not choose to return a valuation of his property, and not from any disposition on the part of the Government to oppress I leave it to yourself to judge how far he is entitled

I enclose a communication from Mr. Pease, one of the

Assessors, together with a copy of the notice to Mr.

Waterhouse, which sets the whole matter in a perfectly

to complain of beneficial exceptions in his own favor. It may not be too late for the Collector of Taxes to remedy the difficulty if it should be insisted on as a point of importance. But the liberty of making, at this late day, a return of property is quite another affair, which the law does not permit.

The duties of the Collector are plainly pointed out, and I presume it is his purpose to execute them. If I

were so disposed, I hold no power to interfere with his discretion. You are necessarily aware that Mr. Waterhouse has fallen into an error in alleging that there was no promulgation of the Civil Code before October last, and it is not important that I should add to what has already been said on the subject.

It does not become me to enter into a discussion of the question of treaty stipulations which Mr. Waterhouse undertakes to raise; yet I may perhaps be allowed to observe that while foreign residents are not placed on a worse footing than his Majesty's subjects in relation to internal taxation, there can be no very great danger of a successful issue on that point against the Hawaiian Government.

There is nothing in the laws of this King rant Mr. Waterhouse in imagining that he is reduced to a state of slavery, or that his rights are disregarded. The taxation law is no doubt mainly fair and just, and not at all more oppressive than the taxation laws of other countries. As to its details, it is quite possible that many defects exist. If Mr Waterhouse and those who agree with him, would address themselves to the Legislature for modifications, or else suggest their views of policy to the Government, they would be far more likely to promote their own interests and add to the general prosperity of the country. For my own part, I can see the necessity of many changes, both in regard to assessments and collections, and I need not convey to you the assurance that on all occasions it will afford me you the assurance that on all occasions it will ahord use the highest satisfaction to place myself in communica-tion with every respectable source of information, and to act upon the knowledge I may thus acquire. With every respect for Mr. Waterhouse's opinious, it is evident that he seems to have mistaken the proper

forum of seeking redress for his supposed grievances. There is no evidence before me that he is the victim of wrong, but, if it so appeared to him, it was his privilege to put himself in such a position, both here and at Lahaina, as to have his views properly investigated. If,